ID: CCA_2009101308595637 Number: **200947052**

Office:

UILC: 6231.02-00

From:

Sent: Tuesday, October 13, 2009 9:00:01 AM

To: Cc:

Subject: RE:

Whoever the agents think they are addressing. But technically only the partners are parties to a TEFRA proceeding which is analogous to a class action proceeding for the partners. But agents frequently refer to the partnership as the taxpayer since that is the return they are focused on and are adjusting.

Release Date: 11/20/2009